

# Business License Tax Rates

(2.63% CPI Increase Effective July 1, 2004)

Type of Business		Base Tax	+	Empl Fee
(Class)				
A	Contractors	\$ 268.32		\$ 13.93
B	Manufacturing	268.32		6.97
C	Misc Mobile	178.90	per vehicle	
E	Professionals	268.32		20.90
F	Rec. & Entertainment	268.32		13.93
G	Space Rental - Res	57.98	flat rate	25.45 per unit
H	Space Rental - Non-Res	0.030	per square ft.	
I	Retail	268.32		6.97
J	Services	268.32		13.93
K	Vending Operations	4.93	per \$1000 gross receipts (minimum=\$104.40)	
L	Wholesale	268.32		6.97
M	<b><u>Unique Businesses:</u></b>			
	Medical Transport	99.37	per vehicle	
	Amuse Games/Mach	447.22	per machine or seat	
	Consignment	61.64	per space	
	Consignment (reg)	61.64	per space plus 15.00 regulatory fee	
	Bed & Breakfast	268.32	plus 13.93 per employee	
	Billiards/Pool	99.37	per table	
	Booth Selling (Special Event)	39.72	per booth per day	
	Bowling	99.37	per lane	
	Display/Selling Booth (Special Event)	1.99	per booth	
	Farmers Market	59.61	per stall/booth	
	Mobile Food Vendor	337.90	per vehicle	
	Movie/Live Theatre	0.60	per seat	
	Peddling	99.37	per day or 993.71 per year	
	Shoeshine Stand	99.37	per stand	
	Outdoor Sales Event	2,981.51	plus 1.99 per space	
	Pedicab	178.90	per pedicab - plus 16.05 each additional	
	Vehicle for Hire (taxi, limo, etc.)	377.68	per vehicle	
	Vehicle Rental Agency	99.37	per vehicle	
(All)	Home-Based Business	164.56	plus 6.97 per employee	
(All)	Independent Contractors	164.56	plus 13.93 per employee	